

Finance + Audit Committee Report BH.04.MAY0725.R05
May 7, 2025

Report to: Finance + Audit Committee, Board of Health

Subject: **Compliance Report: Stewardship of Management Operations**

Recommendations

1. That the Finance + Audit Committee makes recommendation to the Board of Health to receive this report, as presented, for information.

Background

This report addresses the Board of Health's (BOH) responsibility to meet its fiscal governance requirements outlined in the Accountability Framework Section of the Ontario Public Health Standards (OPHS). These requirements are achieved through an annual review of the Agency's relevant by-laws, policies and procedure listings, and any changes that have been applied to them.

The Agency continues its policy and procedure review work in 2025 and is now caught up following the delays caused by the pandemic.

Policies and procedures are regularly reviewed and updated to reflect current practices, legislative changes, or the introduction of new policy topics. As part of this process, all policies and procedures are assessed as needed or at least once every three years to ensure they remain relevant and up to date.

The table below outlines the current BOH policies and procedures that are maintained by the Agency. This list includes the policy number, title, and most recent approval or review date, and reflects the Agency's ongoing commitment to effective governance and accountability.

Policy Number	Policy Name	Status
CA.45.01.100	Strategic Plan	2022-12-12
CA.45.01.200	Medical Officer of Health/CEO Performance Appraisal	2022-12-12
CA.45.01.201	Medical Officer of Health/CEO Position Description	2022-12-12
CA.45.01.300	Occupational Health & Safety	2022-12-12
CA.45.01.301	Emergency Preparedness	2022-12-12
CA.45.01.302	Compliance Monitoring and Improvement	2022-12-12
CA.45.01.303	Client Service Standards	2022-12-12
CA.45.01.400	Stewardship of Management Operations	2022-12-12
CA.45.01.500	Governance Framework	2022-12-12
CA.45.01.501	Orientation – Board of Health Members	2022-12-12
CA.45.01.502	Board of Health Self-Evaluation	2022-12-12
CA.45.01.503	Board of Health and Communications	2022-12-12
CA.45.01.504	Board of Health Remuneration	2022-12-12
CA.45.01.505	Code of Ethics and Conduct	2022-12-12
CA.45.01.506	Director Conflict of Interest	2022-12-12
CA.45.01.507	Gifts, Favours and Donations – Board of Health Member	2022-12-12
CA.45.01.508	Professional Development – Board of Health Member	2022-12-12
CA.45.01.509	Policy and Procedure Development and Maintenance – Board of Health	2022-12-12
CA.45.01.510	Board of Health Purchase of Services	2022-12-12
CA.45.01.511	Public Access to Key Organizational Documents	2022-12-12
CA.45.01.512	Appointments, Provincial Representatives	2022-12-12
CA.45.01.513	Electronic Participation at BOH Meetings	2022-12-12
CA.45.01.514	Reserves and Reserve Funds	2023-01-13
CA.45.01.515	Designation of Head for Purposes of MFIPPA	2022-12-12
CA.45.01.516	Addressing the Board of Health	2023-02-07

Public Health and/or Financial Implications

The Fiduciary Requirements section of the Accountability Framework under the OPHS is outlined as follows:

The BOH shall ensure that the administration implements appropriate financial management and oversight which ensures the following are in place:

- A plan for the management of physical and financial resources;
- A process for internal financial controls which is based on generally accepted accounting principles;
- A process to ensure that areas of variance are addressed and corrected;
- A procedure to ensure that the procurement policy is followed across all programs/services areas;
- A process to ensure the regular evaluation of the quality of service provided by contracted services in accordance with contract standards; and
- A process to inform the board of health regarding resource allocation plans and decisions, both financial and workforce related, that are required to address shifts in need and capacity.

In accordance with these requirements, the Agency has in place the following enacted documented controls and measures:

Requirement	Supporting Documentation
A plan for the management of physical and financial resources.	<ul style="list-style-type: none"> • By-Law No. 2: By-Law Relating to the Banking and Finance of the Wellington-Dufferin-Guelph Health Unit • By-Law No. 3: By-Law Relating to the Property of the Wellington-Dufferin-Guelph Health Unit • Annual Board of Health approved Budget
A process for internal financial controls, which is based on generally accepted accounting principles.	<ul style="list-style-type: none"> • Operational Finance Policy and Procedure CA.51.01.100 Tangible Capital Assets • Operational Finance Policy and Procedure CA.51.01.103 Signing Authority • Operational Finance Policy and Procedure CA.51.01.106 Accounts Payable

Requirement	Supporting Documentation
<p>A process to ensure that areas of variance are addressed and corrected.</p>	<ul style="list-style-type: none"> • Finance Policy and Procedure CA.51.01.107 Financial Reports • Quarterly internal variance reports by program area • Quarterly Financial reports provided to the Board of Health through the Finance + Audit Committee • Internal unplanned expenditures process for managing salary and benefits variances
<p>A procedure to ensure that the procurement policy and procedure is followed across all program and service areas.</p>	<ul style="list-style-type: none"> • Finance Policy and Procedure CA.51.01.112 Procurement • Employment of qualified Procurement Officer to oversee procurement • Annual report provided to the Board of Health on internal review of compliance with CA.51.01.112 Procurement Policy and Procedure
<p>A process to ensure the regular evaluation of the quality of service provided by contracted services, in accordance with contract standards.</p>	<ul style="list-style-type: none"> • Finance Policy and Procedure CA.51.01.112 Procurement • Board of Health Policy and Procedure CA.45.01.510 Board of Health Purchase of Services • Service standards set out within contracts • Service quality issues documented by Facilities and Procurement staff • Employment of qualified Procurement Officer to follow up on service provided • Competitive procurement processes undertaken for services on a rotating basis

<p>A process to inform the Board of Health regarding resource allocation plans and decisions, both financial and workforce related, that are required to address shifts in need and capacity.</p>	<ul style="list-style-type: none"> • Annual Board of Health approved Budget • Annual Board of Health approved Human Resources Activity Report • Board of Health Policy and Procedure CA.45.01.400 Stewardship of Management Operations • Finance Policy and Procedure CA.51.01.107 Financial Reports
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Wellington-Dufferin-Guelph (WDG) Public Health maintains a comprehensive catalogue of policies and procedures to ensure operational compliance with Fiduciary Requirements. Collectively, these documents provide a framework that guides Senior Leadership in the stewardship of the Agency’s financial resources and supports the BOH in its oversight role.

Over the past year, the following policy and procedure has been reviewed and/or updated:

Last Review	Policy and Procedure	Update(s)
2025-01-01	CA.51.01.118 Business-Related Travel and Kilometrage Expense Claims	Mileage rates updated for 2025 as per the Canada Revenue Agency

Written policies and procedures are essential to ensuring good governance and effective operational management. In addition to these policies, WDG Public Health places a strong emphasis on the qualification requirements for staff overseeing and working in the administrative areas of finance, procurement, and human resources.

Undergraduate and master’s level degrees are required in each respective area, along with specific designation requirements for certain positions.

Degrees and designations currently reflected in the Human Resources and Corporate Services division include, but are not limited to:

- BBA (Bachelor of Business Administration)
- MBA (Masters of Business Administration)
- MA (Leadership) Masters of Leadership)
- CPA (Chartered Professional Accountant)
- CGA (Certified General Accountant)
- CPPO (Certified Public Procurement Officer)
- CPPB (Certified Professional Public Buyer)
- CSCMP (Certified Supply Chain Management Professional)
- CTCS (Certified Trade Compliance Specialist)
- CCS (Certified Customs Specialist)
- CHRP (Certified Human Resource Professional)
- CHRL (Certified Human Resource Leader)
- CHRE (Certified Human Resource Executive)
- PCP (Payroll Compliance Practitioner)
- PCM (Payroll Compliance Manager)

References

1. Ontario Public Health Standards Accountability Framework p. 59 – 61
https://www.health.gov.on.ca/en/pro/programs/publichealth/oph_standards/docs/protocols_guidelines/Ontario_Public_Health_Standards_2018_en.pdf.

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